IN THE CLAIMS:

Please cancel claims 2 and 4-5 without prejudice herein, and amend claim 1 as follows:

1. (Currently Amended) A data linking system for linking data between a transmitter side and a receiver side, comprising:

a data storage device for storing said data;

a transmitter-side data linking apparatus including transmitter-side storage information management means for managing storage information concerning control of storage of said data in said data storage device, transmitter-side storage information interface means for transmitting and receiving said storage information for linkage with said receiver side, and data writing means for writing said data into said data storage device based on said storage information; and

a receiver-side data linking apparatus including receiver-side storage information management means for managing said storage information concerning control of storage of said data in said data storage device, receiver-side storage information interface means for transmitting and receiving said storage information for linkage with said transmitter side, and data reading means for reading said data from said data storage device based on said storage information-;

wherein said transmitter-side storage information management means and said receiver-side storage information management means each manage a writing start number for

use in writing said data into said data storage device and a reading end number for use in reading said data from said data storage device;

wherein said storage information is exchanged between said transmitter-side storage information interface means and said receiver-side storage information interface means, whereby the writing start number and the reading end number of said storage information under the management of said transmitter-side storage information management means and that under the management of the receiver-side storage information management means are updated to assume identical values.

- 2. (Cancelled)
- (Withdrawn) A data storage device for storing data, comprising:
 data interface means for performing interfacing for writing or reading of said
 data; and

data storage means for storing said data.

- 4-5. (Cancelled)
- 6. (Withdrawn) A financial information processing system for processing financial information for a financial institution,

the financial information processing system comprising:

a journal storage device for storing journals related to said financial institution;

a transmitter-side processing apparatus including transmitter-side storage information management means for managing storage information concerning control of storage of said journals in said journal storage device, transmitter-side storage information interface means for transmitting and receiving said storage information for linkage with a receiver side, and journal writing means for writing said journals into said journal storage device based on said storage information; and

a receiver-side processing apparatus including receiver-side storage information management means for managing said storage information concerning control of storage of said journals in said data storage device, receiver-side storage information interface means for transmitting and receiving said storage information for linkage with a transmitter side, and journal reading means for reading said journals from said journal storage device based on said storage information.

7. (Withdrawn) A financial information processing system according to claim 6, wherein said transmitter-side storage information management means and said receiver-side storage information management means each manage a writing start number for use in writing said journals into said journal storage device and a reading end number for use in reading said journals from said journal storage device.

- 8. (Withdrawn) A financial information processing system according to claim 6, wherein said transmitter-side processing apparatus and said receiver-side processing apparatus perform processing for linking between accounting-related operations and information-related operations or between weekday operations and weekend operations, via said journal storage device.
- 9. (Withdrawn) A journal storage device for storing journals related to financial information for a financial institution,

the journal storage device comprising:

journal interface means for performing interfacing for writing or reading of said journals; and

journal storage means for storing said journals.

10. (Withdrawn) A transmitter-side processing apparatus for linking journals related to financial information for a financial institution, and thereby performing finance-related operations,

the transmitter-side processing apparatus comprising:

transmitter-side storage information management means for managing storage information concerning control of storage of said journals in a journal storage device arranged outside said transmitter-side processing apparatus;

transmitter-side storage information interface means for transmitting and receiving said storage information for linkage with a receiver side; and

journal writing means for writing said journals into said journal storage device based on said storage information.

11. (Withdrawn) A receiver-side processing apparatus for linking journals related to financial information for a financial institution, and thereby performing finance-related operations,

the receiver-side processing apparatus comprising:

receiver-side storage information management means for managing storage information concerning control of storage of said journals in a journal storage device arranged outside said receiver-side processing apparatus;

receiver-side storage information interface means for transmitting and receiving said storage information for linkage with a transmitter side; and

journal reading means for reading said journals from said journal storage device based on said storage information.